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**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF OREGON  
PORTLAND DIVISION**

UNITED STATES OF AMERICA,

Plaintiff,

v.

Case No.

SUSAN L. WOODCOCK, individually, as  
Successor Co-Trustee for the Donald A. Woodcock  
Revocable Living Trust, and as Successor Personal  
Representative of the Estate of Sandra S.  
Woodcock; DEBRA A. WOODCOCK,  
individually, as Successor Co-Trustee for the  
Donald A. Woodcock Revocable Living Trust, and  
as Successor Personal Representative of the Estate  
of Sandra S. Woodcock; FARRAND M.  
LIVINGSTON, Successor Co-Trustee for the  
Donald A. Woodcock Revocable Living Trust;  
CHANDLER & NEWVILLE, INC.;  
CLACKAMAS COUNTY, OR

Defendants.

**UNITED STATES' COMPLAINT  
TO REDUCE TAX ASSESSMENTS  
TO JUDGMENT AND TO  
FORECLOSE FEDERAL TAX  
LIENS**

The United States of America (the “United States”), by and through its undersigned counsel, hereby complains and alleges as follows:

### **INTRODUCTION**

1. This is a civil action timely brought by the United States to: (i) reduce to judgment the outstanding federal income tax assessments against Defendant Susan L. Woodcock; (ii) reduce to judgment the outstanding federal income tax assessments against Defendant Debra A. Woodcock; (iii) determine that Defendants Susan L. Woodcock and Debra A. Woodcock are the true owners of real property, located in Clackamas County, Oregon, described more completely below, and referred to as the “Subject Property”; (iv) to foreclose federal tax liens on the Subject Property; and (v) to sell the Subject Property, and distribute the proceeds from such sale in accordance with the Court’s findings as to the validity and priority of the liens and claims of all parties.

### **JURISDICTION AND VENUE**

2. This action is commenced pursuant to 26 U.S.C. §§ 7401 and 7403 at the direction of the Attorney General of the United States and at the request, and with the authorization of, the Chief Counsel of the Internal Revenue Service (“IRS”), a delegate of the Secretary of the Treasury of the United States.

3. The Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1340 and 1345, and 26 U.S.C. §§ 7402 and 7403.

4. Venue is proper in the District of Oregon in accordance with 28 U.S.C. §§ 1391(b) and 1396 because Defendant Susan L. Woodcock resides in this judicial district, accrued income tax liabilities in this judicial district, and filed her federal income tax returns in this

judicial district; because Defendant Debra A. Woodcock accrued income tax liabilities in this judicial district and filed her federal income tax returns in this judicial district; and because the real property on which the United States seeks to foreclose is located within this judicial district.

5. Because the real property that is the subject of this Complaint is located in Clackamas County, pursuant to LR 3-2(a), this action should be assigned to the Court in Portland.

### **DEFENDANTS**

6. Susan L. Woodcock is made a party to this action because she has unpaid federal income tax liabilities, because she resides within this judicial district, because the tax liabilities accrued within this judicial district, because her federal income tax returns were filed within this judicial district, and because the United States has tax liens against her property, and rights to property, including the Subject Property.

7. Susan L. Woodcock, Successor Co-Trustee for the Donald A. Woodcock Revocable Living Trust, is made a party to this action pursuant to 26 U.S.C. § 7403(b) because she may claim an interest in the Subject Property.

8. Susan L. Woodcock, Successor Personal Representative of the Estate of Sandra S. Woodcock, is made a party to this action pursuant to 26 U.S.C. § 7403(b) because she may claim an interest in the Subject Property.

9. Debra A. Woodcock is made a party to this action because she has unpaid federal income tax liabilities, because the tax liabilities accrued within this judicial district, because her federal income tax returns were filed within this judicial district, and because the United States has tax liens against her property, and rights to property, including the Subject Property.

10. Debra A. Woodcock, Successor Co-Trustee for the Donald A. Woodcock

Revocable Living Trust, is made a party to this action pursuant to 26 U.S.C. § 7403(b) because she may claim an interest in the Subject Property.

11. Debra A. Woodcock, Successor Personal Representative of the Estate of Sandra S. Woodcock, is made a party to this action pursuant to 26 U.S.C. § 7403(b) because she may claim an interest in the Subject Property.

12. Farrand M. Livingston, Successor Co-Trustee for the Donald A. Woodcock Revocable Living Trust, is made a party to this action pursuant to 26 U.S.C. § 7403(b) because he may claim an interest in the Subject Property.

13. Chandler & Newville, Inc. is made a party to this action pursuant to 26 U.S.C. § 7403(b) because it may claim an interest in the Subject Property.

14. Clackamas County, OR, is made a party to this action pursuant to 26 U.S.C. § 7403(b) because it may claim an interest in the Subject Property.

### **FACTUAL BACKGROUND**

#### **ESTATE OF SANDRA S. WOODCOCK**

15. Sandra S. Woodcock was the mother of Defendants Susan L. Woodcock and Debra A. Woodcock.

16. Sandra S. Woodcock died testate on March 17, 1999 in Sherwood, OR.

17. On October 18, 1999, a Petition for Probate of Will and Appointment (“Petition”) was filed in the matter of the Estate of Sandra Sue Woodcock in Case No. P-99-10-37 in the Circuit Court of the State of Oregon for Clackamas County, Probate Department. The Petition named the heirs of the decedent to be Donald A. Woodcock, spouse; Susan Lee Woodcock, daughter; and Debra Ann Woodcock, daughter. The Petition sought to: (1) declare the Last Will and Testament of Sandra Sue Woodcock, dated March 12, 1999, to be the Last Will and

Testament of the decedent and admit it into probate; and (2) to appoint Donald A. Woodcock as Personal Representative.

18. Sandra S. Woodcock's Last Will and Testament, dated March 12, 1999, appointed Donald A. Woodcock to serve as the personal representative of her Will and Estate. Sandra S. Woodcock's Last Will and Testament provided that in the event that Donald A. Woodcock is unable to serve as the personal representative of her estate, she appoints her daughters, Susan Lee Woodcock and Debra Ann Woodcock, to serve as personal representatives of her Will and Estate.

19. Sandra S. Woodcock's Last Will and Testament empowered her personal representative, to "lease, encumber, sell, exchange, transfer, or otherwise deal with or dispose of [her] property, real or personal, or any part thereof..."

20. Sandra S. Woodcock's Last Will and Testament also provided that "I hereby devise all of the rest, residue and remainder of my estate, including all assets and property of any kind... to the Trustee or Trustees of the Sandra Sue Woodcock Trust..."

21. On October 18, 1999, the Circuit Court of the State of Oregon for Clackamas County, Probate Department, in Case No. P-99-10-37, admitted to probate the Last Will and Testament of Sandra Sue Woodcock and appointed Donald A. Woodcock as personal representative of the estate.

22. On June 5, 2000, the Circuit Court of the State of Oregon for Clackamas County, Probate Department, in Case No. P-99-10-37, held that the remainder of the estate's assets, after payment of claims and expenses related to the administration of the estate, "are now distributable, pursuant to the Last Will and Testament of Sandra Sue Woodcock, dated March 12, 1999, to Donald A. Woodcock, the Successor Trustee of the Sandra Sue Woodcock Trust,

under Declaration of Revocable Living Trust, dated March 12, 1999.

23. On September 21, 2000, Donald A. Woodcock, in his capacity as the Successor Trustee of the Sandra Sue Woodcock Trust, under Declaration of Revocable Living Trust, dated March 12, 1999, acknowledged receipt of his full distributive share from the Personal Representative of the Estate of Sandra Sue Woodcock.

24. On October 4, 2000, the Circuit Court of the State of Oregon for Clackamas County, Probate Department, in Case No. P-99-10-37 closed the estate of Sandra Sue Woodcock.

### **THE DONALD A. WOODCOCK REVOCABLE LIVING TRUST**

25. Donald A. Woodcock was the father of Defendants Debra A. Woodcock and Susan L. Woodcock.

26. The Donald A. Woodcock Revocable Living Trust ("Trust") was created on July 9, 1999, by Donald A. Woodcock.

27. During his life, Donald A. Woodcock was the sole trustee and sole beneficiary of the Trust.

28. Donald A. Woodcock died on or about February 23, 2005.

29. The Trust provides that Donald A. Woodcock had two children, Susan Lee Woodcock and Debra Ann Woodcock.

30. According to the terms of the Trust, upon Donald A. Woodcock's death, the Trust was to be divided into equal shares, one share for each of his children, and distributed to each child upon turning forty-five (45) years of age.

31. Defendants Susan L. Woodcock and Debra A. Woodcock are both over forty-five (45) years of age.

32. Defendants Susan L. Woodcock and Debra A. Woodcock are the beneficiaries of

the Trust.

33. Pursuant to the terms of the Trust, upon Donald A. Woodcock's death, Defendants Susan L. Woodcock, Debra A. Woodcock, and Farrand M. Livingston became the Successor Co-Trustees of the Trust.

**INCOME TAX ASSESSMENTS AGAINST  
DEFENDANT SUSAN L. WOODCOCK**

34. Defendant Susan L. Woodcock failed to timely file federal income tax returns for the taxable years 2001 through 2012.

35. Defendant Susan L. Woodcock failed to timely pay federal income tax liabilities for the taxable years 2001 through 2014.

36. As a result of her failure to timely file income tax returns for the taxable years 2001 through 2006, the IRS initiated an audit examination, and prepared Substitutes for Return for Defendant Susan L. Woodcock for the taxable years 2001 through 2006.

37. During the audit examination process, Defendant Susan L. Woodcock filed untimely federal income tax returns for the taxable years 2001 through 2006. The IRS accepted the tax return for the taxable year 2001 as filed. The IRS proposed increased tax liabilities for the taxable years 2002 through 2006. Defendant Susan L. Woodcock agreed to the increased income tax liabilities for the taxable years 2002 through 2006.

38. For the taxable years 2007 through 2012, Defendant Susan L. Woodcock filed untimely federal income tax returns. The IRS accepted these federal income tax returns as filed and assessed Defendant Susan L. Woodcock's federal income tax liabilities.

39. For the taxable years 2013 and 2014, Defendant Susan L. Woodcock filed timely federal income tax returns, after being granted an extension of time to file by the IRS. The IRS accepted these federal income tax returns as filed and assessed Defendant Susan L. Woodcock's

federal income tax liabilities.

40. As a result of her failure to timely file income tax returns and timely pay income tax liabilities, on the dates, in the amounts, and for the tax periods set forth below, a duly authorized delegate of the Secretary of the Treasury made timely assessments against Defendant Susan L. Woodcock for unpaid federal income taxes (Form 1040), penalties, interest, and other statutory additions as follows:

<b>Tax Period</b>	<b>Assessment Date</b>	<b>Assessment Amount and Type of Assessment</b>	<b>Unpaid Balance as of February 12, 2018*</b>
2001	06/30/2008	Additional Tax Assessed	\$8,569.00
	“	Estimated Tax Penalty	\$48.61
	“	Late Filing Penalty	\$1,836.25
	“	Interest	\$4,279.35
	“	Failure to Pay Tax Penalty	\$1,836.25
	09/23/2013	Fees and Collection Costs	\$148.00
	11/25/2013	Interest	\$2,565.13
	12/30/2013	Fees and Collection Costs	\$222.00
	11/24/2014	Interest	\$514.72
	11/30/2015	Interest	\$508.88
			\$8,932.72
2002	06/30/2008	Additional Tax Assessed	\$1,217.00
	“	Late Filing Penalty	\$100.00
	“	Interest	\$180.82
	“	Failure to Pay Tax Penalty	\$92.50
	10/27/2008	Additional Tax Assessed	\$225.00
	“	Late Filing Penalty	\$48.75
	“	Interest	\$121.44
	11/19/2012	Failure to Pay Tax Penalty	\$56.25
	11/25/2013	Interest	\$233.34
	11/24/2014	Interest	\$37.69
	11/30/2015	Interest	\$14.42
			\$522.68
2003	06/30/2008	Additional Tax Assessed	\$1,216.00
	“	Estimated Tax Penalty	\$12.24
	“	Late Filing Penalty	\$157.75
	“	Interest	\$255.27
	“	Failure to Pay Tax Penalty	\$157.75
	10/27/2008	Additional Tax Assessed	\$1,268.00



	“	Estimated Tax Penalty	\$2.35	
	“	Late Filing Penalty	\$316.75	
	“	Interest	\$552.73	
	11/19/2012	Failure to Pay Tax Penalty	\$317.00	
	11/25/2013	Interest	\$692.06	
	11/24/2014	Interest	\$132.50	
	11/30/2015	Interest	\$139.18	\$5,044.59
2004	06/30/2008	Additional Tax Assessed	\$2,474.00	
	“	Estimated Tax Penalty	\$17.96	
	“	Late Filing Penalty	\$455.50	
	“	Interest	\$596.43	
	“	Failure to Pay Tax Penalty	\$355.29	
	10/27/2008	Additional Tax Assessed	\$487.00	
	“	Estimated Tax Penalty	\$32.15	
	“	Late Filing Penalty	\$121.25	
	“	Interest	\$221.90	
	“	Failure to Pay Tax Penalty	\$45.55	
	11/19/2012	Failure to Pay Tax Penalty	\$176.41	
	11/25/2013	Interest	\$850.65	
	11/24/2014	Interest	\$157.38	
	11/30/2015	Interest	\$165.32	\$5,991.77
2005	06/30/2008	Additional Tax Assessed	\$2,609.00	
	“	Estimated Tax Penalty	\$74.59	
	“	Late Filing Penalty	\$483.50	
	“	Interest	\$439.99	
	“	Failure to Pay Tax Penalty	\$261.09	
	10/27/2008	Additional Tax Assessed	\$692.00	
	“	Late Filing Penalty	\$172.50	
	“	Interest	\$221.31	
	“	Failure to Pay Tax Penalty	\$48.35	
	11/19/2012	Failure to Pay Tax Penalty	\$347.06	
	11/25/2013	Interest	\$891.01	
	11/24/2014	Interest	\$169.01	
	11/30/2015	Interest	\$177.55	\$6,434.97
2006	06/30/2008	Additional Tax Assessed	\$7,730.00	
	“	Estimated Tax Penalty	\$115.74	
	“	Late Filing Penalty	\$1,823.00	
	“	Interest	\$851.42	
	“	Failure to Pay Tax Penalty	\$546.90	
	10/27/2008	Additional Tax Assessed	\$1,576.00	
	“	Estimated Tax Penalty	\$36.36	
	“	Late Filing Penalty	\$385.00	
	“	Interest	\$384.74	

	“ 11/19/2012 11/25/2013 11/24/2014 11/30/2015	Failure to Pay Tax Penalty Failure to Pay Tax Penalty Interest Interest Interest	\$182.30 \$1,487.80 \$2,729.85 \$528.76 \$555.44	\$20,131.52
2007	06/23/2014 “ “ “ 09/08/2014 02/16/2015 11/30/2015	Tax Late Filing Penalty Failure to Pay Tax Penalty Interest Fees and Collection Costs Fees and Collection Costs Interest	\$1,441.00 \$215.10 \$239.00 \$298.24 \$318.00 \$462.00 \$78.85	\$2,250.06
2008	06/23/2014 “ “ “ “ 11/30/2015	Tax Estimated Tax Penalty Late Filing Penalty Failure to Pay Tax Penalty Interest Interest	\$4,226.00 \$50.00 \$798.97 \$887.75 \$827.48 \$269.64	\$6,949.66
2009	07/21/2014 “ “ “ “ 11/30/2015	Tax Estimated Tax Penalty Late Filing Penalty Failure to Pay Tax Penalty Interest Interest	\$2,114.00 \$51.00 \$475.65 \$528.50 \$389.47 \$148.37	\$4,034.92
2010	07/21/2014 “ “ “ 11/30/2015 “	Tax Late Filing Penalty Failure to Pay Tax Penalty Interest Interest Failure to Pay Tax Penalty	\$2,998.00 \$674.55 \$599.60 \$396.70 \$194.66 \$149.90	\$5,456.93
2011	09/22/2014 “ “ “ “ 12/08/2014 11/30/2015 “	Tax Estimated Tax Penalty Late Filing Penalty Failure to Pay Tax Penalty Interest Fees and Collection Costs Interest Failure to Pay Tax Penalty	\$1,544.00 \$31.00 \$347.40 \$231.60 \$143.42 \$318.00 \$92.90 \$154.40	\$3,115.98
2012	09/22/2014 “	Tax Estimated Tax Penalty	\$3,619.00 \$31.00	

	“	Late Filing Penalty	\$814.27	
	“	Failure to Pay Tax Penalty	\$325.71	
	“	Interest	\$182.79	
	11/30/2015	Interest	\$180.58	
		Failure to Pay Tax Penalty	\$488.56	\$6,231.50
2013	09/29/2014	Tax	\$4,350.00	
	“	Estimated Tax Penalty	\$72.00	
	“	Failure to Pay Tax Penalty	\$130.50	
	“	Interest	\$60.12	
	11/30/2015	Interest	\$164.75	
	“	Failure to Pay Tax Penalty	\$587.25	\$6,208.97
2014	06/22/2015	Tax	\$4,433.00	
	“	Estimated Tax Penalty	\$54.00	
	“	Failure to Pay Tax Penalty	\$43.99	
	“	Interest	\$16.44	
	09/14/2015	Fees and Collection Costs	\$318.00	\$4,398.79
<b>TOTAL</b>				<b>\$85,705.06</b>

\* As of February 12, 2018, and including accrued but unassessed interest as of this date.

### INCOME TAX ASSESSMENTS AGAINST DEFENDANT DEBRA A. WOODCOCK

41. Defendant Debra A. Woodcock failed to timely file federal income tax returns for the taxable years 2000, 2001, and 2003 through 2012.

42. Defendant Debra A. Woodcock failed to timely pay federal income tax liabilities for the taxable years 2000, 2001, and 2003 through 2014.

43. As a result of her failure to timely file income tax returns for the taxable years 2000, 2001, and 2003 through 2006, the IRS initiated an audit examination, and prepared Substitutes for Return for Defendant Debra A. Woodcock for the taxable years 2000, 2001, and 2003 through 2006.

44. During the audit examination process, Defendant Debra A. Woodcock filed untimely federal income tax returns for the taxable years 2000, 2001, and 2003 through 2006.

The IRS examined the filed returns and proposed increased tax liabilities. Defendant Debra A. Woodcock agreed to the increased income tax liabilities for the taxable years 2000, 2001, and 2003 through 2006.

45. For the taxable years 2007 through 2012, Defendant Debra A. Woodcock filed untimely federal income tax returns. The IRS accepted these federal income tax returns as filed and assessed Defendant Debra A. Woodcock's federal income tax liabilities.

46. For the taxable years 2013 and 2014, Defendant Debra A. Woodcock filed timely federal income tax returns, after being granted an extension of time to file by the IRS. The IRS accepted these federal income tax returns as filed and assessed Defendant Debra A. Woodcock's federal income tax liabilities.

47. As a result of her failure to timely file income tax returns and timely pay income tax liabilities, on the dates, in the amounts, and for the tax periods set forth below, a duly authorized delegate of the Secretary of the Treasury made timely assessments against Defendant Debra A. Woodcock for unpaid federal income taxes (Form 1040), penalties, interest, and other statutory additions as follows:

<b>Tax Period</b>	<b>Assessment Date</b>	<b>Assessment Amount and Type of Assessment</b>		<b>Unpaid Balance as of February 12, 2018*</b>
2000	06/23/2008	Additional Tax Assessed	\$24,502.00	
	"	Estimated Tax Penalty	\$1,296.31	
	"	Late Filing Penalty	\$5,951.20	
	"	Interest	\$17,181.24	
	"	Failure to Pay Tax Penalty	\$6,035.50	
	"	Late Filing Penalty	\$84.30	
	11/17/2008	Additional Tax Assessed	\$2,310.00	
	12/01/2008	Failure to Pay Tax Penalty	\$577.50	
	12/02/2013	Interest	\$14,520.08	
	12/01/2014	Interest	\$2,180.78	
	12/07/2015	Interest	\$2,290.88	\$82,982.78

2001	06/23/2008	Additional Tax Assessed	\$19,930.00	\$56,143.86
	"	Estimated Tax Penalty	\$795.72	
	"	Late Filing Penalty	\$4,978.25	
	"	Interest	\$11,559.88	
	"	Failure to Pay Tax Penalty	\$4,978.25	
	11/17/2008	Additional Tax Assessed	\$2,448.00	
	"	Late Filing Penalty	\$52.98	
	12/01/2008	Failure to Pay Tax Penalty	\$612.00	
	12/02/2013	Interest	\$11,659.86	
	12/01/2014	Interest	\$1,730.95	
	12/07/2015	Interest	\$1,763.19	
2003	04/21/2008	Additional Tax Assessed	\$726.00	\$4,598.79
	"	Late Filing Penalty	\$181.50	
	11/17/2008	Additional Tax Assessed	\$1,268.00	
	"	Late Filing Penalty	\$267.15	
	12/01/2008	Failure to Pay Tax Penalty	\$498.50	
	12/02/2013	Interest	\$1,615.53	
	12/01/2014	Interest	\$138.38	
	12/07/2015	Interest	\$144.73	
2004	04/21/2008	Additional Tax Assessed	\$2,369.00	\$7,268.28
	"	Estimated Tax Penalty	\$23.10	
	"	Late Filing Penalty	\$592.25	
	11/17/2008	Additional Tax Assessed	\$487.00	
	"	Late Filing Penalty	\$50.35	
	12/01/2008	Failure to Pay Tax Penalty	\$699.71	
	12/07/2009	Failure to Pay Tax Penalty	\$14.27	
	12/02/2013	Interest	\$2,054.03	
	12/01/2014	Interest	\$191.01	
	12/07/2015	Interest	\$200.65	
2005	04/21/2008	Additional Tax Assessed	\$2,489.00	\$7,635.41
	"	Estimated Tax Penalty	\$99.85	
	"	Late Filing Penalty	\$622.25	
	11/17/2008	Additional Tax Assessed	\$691.00	
	"	Late Filing Penalty	\$93.25	
	11/28/2011	Failure to Pay Tax Penalty	\$794.98	
	12/02/2013	Interest	\$1,817.11	
	12/01/2014	Interest	\$200.66	
	12/07/2015	Interest	\$210.79	
2006	04/21/2008	Additional Tax Assessed	\$2,761.00	
	"	Estimated Tax Penalty	\$130.68	
	"	Late Filing Penalty	\$690.25	

	11/17/2008	Additional Tax Assessed	\$473.00	
	"	Late Filing Penalty	\$37.40	
	11/28/2011	Failure to Pay Tax Penalty	\$808.48	
	12/02/2013	Interest	\$1,425.10	
	12/01/2014	Interest	\$192.10	
	12/07/2015	Interest	\$201.81	\$7,310.09
2007	06/23/2014	Tax	\$1,481.00	
	"	Estimated Tax Penalty	\$67.00	
	"	Late Filing Penalty	\$333.22	
	"	Failure to Pay Tax Penalty	\$370.25	
	"	Interest	\$462.07	
	09/08/2014	Fees and Collection Costs	\$318.00	
	02/16/2015	Fees and Collection Costs	\$462.00	
	12/07/2015	Interest	\$121.00	\$3,279.33
2008	06/23/2014	Tax	\$4,659.00	
	"	Estimated Tax Penalty	\$54.00	
	"	Late Filing Penalty	\$913.27	
	"	Failure to Pay Tax Penalty	\$1,014.75	
	"	Interest	\$945.87	
	12/07/2015	Interest	\$312.27	\$7,940.31
2009	07/21/2014	Tax	\$2,354.00	
	"	Estimated Tax Penalty	\$56.00	
	"	Late Filing Penalty	\$529.65	
	"	Failure to Pay Tax Penalty	\$588.50	
	"	Interest	\$433.69	
	12/07/2015	Interest	\$167.56	\$4,492.13
2010	07/21/2014	Tax	\$3,103.00	
	"	Late Filing Penalty	\$698.17	
	"	Failure to Pay Tax Penalty	\$620.60	
	"	Interest	\$410.59	
	12/07/2015	Interest	\$204.37	
	"	Failure to Pay Tax Penalty	\$155.14	\$5,647.91
2011	09/29/2014	Tax	\$1,581.00	
	"	Estimated Tax Penalty	\$31.00	
	"	Late Filing Penalty	\$355.72	
	"	Failure to Pay Tax Penalty	\$237.15	
	"	Interest	\$148.05	
	12/07/2015	Interest	\$85.44	
	"	Failure to Pay Tax Penalty	\$158.09	\$2,824.52
2012	09/22/2014	Tax	\$3,619.00	

	“	Estimated Tax Penalty	\$31.00	
	“	Late Filing Penalty	\$814.27	
	“	Failure to Pay Tax Penalty	\$325.71	
	“	Interest	\$182.79	
	12/08/2014	Fees and Collection Costs	\$318.00	
	12/07/2015	Interest	\$193.20	
	“	Failure to Pay Tax Penalty	\$488.56	\$6,587.62
2013	09/29/2014	Tax	\$4,350.00	
	“	Estimated Tax Penalty	\$72.00	
	“	Failure to Pay Tax Penalty	\$130.50	
	“	Interest	\$60.12	
	12/07/2015	Interest	\$167.50	
	“	Failure to Pay Tax Penalty	\$587.25	\$6,208.58
2014	06/22/2015	Tax	\$4,433.00	
	“	Estimated Tax Penalty	\$54.00	
	“	Failure to Pay Tax Penalty	\$43.99	
	“	Interest	\$16.44	
	09/14/2015	Fees and Collection Costs	\$318.00	\$4,398.79
<b>TOTAL</b>				<b>\$207,318.40</b>

\* As of February 12, 2018, and including accrued but unassessed interest as of this date.

### THE SUBJECT PROPERTY

48. The real property that is the subject of this action is commonly known as 25980 SW Ladd Hill Rd., Sherwood, OR 97140 (“Subject Property”), and is legally described in Exhibit A to this Complaint.

49. The Subject Property is located in Clackamas County, OR, and consists of four (4) Parcels, numbers 00802885, 00802894, 00803198, and 00803205.

50. On or about May 11, 1981, Donald A. Woodcock and Sandra S. Woodcock, husband and wife, purchased the Subject Property from William R. Robinson and Constance A. Robinson, husband and wife, through a Warranty Deed. The Warranty Deed was recorded with the County Clerk of the County of Clackamas, OR on May 18, 1981.

51. On or about October 8, 1988, Donald A. Woodcock and Sandra S. Woodcock,

husband and wife, transferred their interest in the Subject Property to Sandra S. Woodcock through a Bargain and Sale Deed. The Bargain and Sale Deed was recorded with the County Clerk of the County of Clackamas, OR on October 19, 1988.

52. Upon information and belief, sometime prior to her death on March 19, 1999, Sandra S. Woodcock transferred her interest in the Subject Property to the Sandra Sue Woodcock Trust.

53. As described in Paragraphs 18-23 above, Donald A. Woodcock was the personal representative of Sandra S. Woodcock and the Trustee of the Sandra Sue Woodcock Trust.

54. As described in Paragraph 22 above, upon Sandra S. Woodcock's death, the Circuit Court of the State of Oregon for Clackamas County, Probate Department, in Case No. P-99-10-37, held that the remainder of the estate's assets, after payment of claims and expenses related to the administration of the estate, were distributed to Donald A. Woodcock, the Successor Trustee of the Sandra Sue Woodcock Trust, under Declaration of Revocable Living Trust, dated March 12, 1999.

55. On or about February 22, 2002, Donald A. Woodcock, in his individual capacity and in his capacity as Successor Trustee of the Sandra Sue Woodcock Trust, under Declaration of Revocable Living Trust dated March 12, 1999, conveyed his interest in the Subject Property to Donald A. Woodcock, Trustee of the Donald A. Woodcock Trust, under Declaration of Revocable Living Trust dated July 9, 1999, through a Statutory Warranty Deed. The Statutory Warranty Deed was recorded with the County Clerk of Clackamas County, OR on March 7, 2002.

56. As described in Paragraphs 30-32 above, pursuant to the terms of the Trust, Defendants Susan L. Woodcock and Debra A. Woodcock are the beneficiaries of the Donald A.



Woodcock Revocable Living Trust.

57. As described in Paragraph 33 above, pursuant to the terms of the Trust, upon Donald A. Woodcock's death, Defendants Susan L. Woodcock, Debra A. Woodcock, and Farrand M. Livingston became the Successor Co-Trustees of the Donald A. Woodcock Revocable Living Trust.

58. On or about March 17, 2011, Defendants Susan L. Woodcock and Debra A. Woodcock, as Successor Trustees of the Donald A. Woodcock Trust, signed a Reciprocal Access and Utilities Easement and Maintenance Agreement ("Easement") with Chandler & Newville, Inc., an Oregon Corporation, concerning use of portions of the Subject Property. The signature block identified Defendants Susan L. Woodcock and Debra A. Woodcock as Successor Trustees of the Donald A. Woodcock Trust, and as Owners of the Subject Property. The Easement was recorded with the County Clerk of the Clackamas County, OR on March 23, 2011.

59. Defendants Susan L. Woodcock and Debra A. Woodcock are the owners of the Subject Property.

**COUNT ONE: REDUCE FEDERAL INCOME TAX ASSESSMENTS  
AGAINST SUSAN L. WOODCOCK TO JUDGMENT**

60. The United States incorporates and re-alleges as if fully stated herein each of the allegations in Paragraphs 1 through 59, above.

61. Timely notice was given and demand for payment of the assessments set forth in Paragraph 40, above, was made to Defendant Susan L. Woodcock, as required by 26 U.S.C. § 6303 of the Internal Revenue Code.

62. Despite timely notice and demands for payment of the tax assessments described in Paragraph 40, above, Defendant Susan L. Woodcock has neglected, refused, or failed to make full payment of the assessed amounts to the United States.

63. Based on accrued interest and other statutory additions as provided by law, as of February 12, 2018, there remains due and owing from Defendant Susan L. Woodcock the sum of \$85,705.06 for federal income tax for the taxable years 2001 through 2014. Additional unassessed interest and other statutory additions as provided by law continue to accrue on these balances.

64. The United States is entitled to judgment against Defendant Susan L. Woodcock in the total sum of \$85,705.06, as of February 12, 2018, plus interest and penalties accruing thereafter to the date of payment.

**COUNT TWO: REDUCE FEDERAL INCOME TAX ASSESSMENTS  
AGAINST DEBRA A. WOODCOCK TO JUDGMENT**

65. The United States incorporates and re-alleges as if fully stated herein each of the allegations in Paragraphs 1 through 64, above.

66. Timely notice was given and demand for payment of the assessments set forth in Paragraph 47, above, was made to Defendant Debra A. Woodcock, as required by 26 U.S.C. § 6303 of the Internal Revenue Code.

67. Despite timely notice and demands for payment of the tax assessments described in Paragraph 47, above, Defendant Debra A. Woodcock has neglected, refused, or failed to make full payment of the assessed amounts to the United States.

68. Based on accrued interest and other statutory additions as provided by law, as of February 12, 2018, there remains due and owing from Defendant Debra A. Woodcock the sum of \$207,318.40 for federal income tax for the taxable years 2000, 2001, and 2003 through 2014. Additional unassessed interest and other statutory additions as provided by law continue to accrue on these balances.

69. The United States is entitled to judgment against Defendant Debra A. Woodcock

in the total sum of \$207,318.40, as of February 12, 2018, plus interest and penalties accruing thereafter to the date of payment.

**COUNT THREE: DETERMINE THAT DEFENDANTS  
SUSAN L. WOODCOCK AND DEBRA A. WOODCOCK ARE THE  
TRUE OWNERS OF THE SUBJECT PROPERTY**

70. The United States incorporates and re-alleges as if fully stated herein each of the allegations contained in Paragraphs 1 through 69.

71. As described in Paragraph 55 above, on or about February 22, 2002, the Subject Property was transferred to Donald A. Woodcock, Trustee of the Donald A. Woodcock Trust, under Declaration of Revocable Living Trust dated July 9, 1999.

72. As described in Paragraphs 29-30 above, upon Donald A. Woodcock's death, the Trust was to be divided into equal shares, to be distributed to Defendants Susan L. Woodcock and Debra A. Woodcock upon turning forty-five (45) years of age.

73. As described in Paragraph 31 above, Defendants Susan L. Woodcock and Debra A. Woodcock are both over forty-five (45) years of age.

74. As described in Paragraph 32 above, Defendants Susan L. Woodcock and Debra A. Woodcock are the beneficiaries of the Trust.

75. As described in Paragraph 33 above, pursuant to the terms of the Trust, upon Donald A. Woodcock's death, Defendants Susan L. Woodcock, Debra A. Woodcock, and Farrand M. Livingston became the Successor Co-Trustees of the Trust.

76. Because Defendants Susan L. Woodcock and Debra A. Woodcock are the beneficiaries and Successor Co-Trustees of the Trust, they have control over the Trust and the property held by the Trust.

77. Following the death of Donald A. Woodcock, Defendants Susan L. Woodcock

and Debra A. Woodcock acquired full beneficial ownership of the Subject Property, enjoy full beneficial ownership of, and exercise dominion and control over, the Subject Property.

78. Defendants Susan L. Woodcock and Debra A. Woodcock view themselves as the owners of the Subject Property, as evidenced by their signing of the Easement as “owners.”

79. Legal and equitable title to the Subject Property should rest with the true owners, Defendants Susan L. Woodcock and Debra A. Woodcock.

80. The Donald A. Woodcock Revocable Trust is the nominee or alter ego of Defendants Susan L. Woodcock and Debra A. Woodcock with respect to their beneficial ownership of an interest in the Subject Property.

**COUNT FOUR: FORECLOSE FEDERAL TAX LIENS  
ON THE SUBJECT PROPERTY**

81. The United States incorporates and re-alleges as if fully stated herein each of the allegations in Paragraphs 1 through 80, above.

82. Pursuant to 26 U.S.C. §§ 6321 and 6322, federal tax liens for unpaid tax liabilities have arisen against and attached to all property and rights to property of Defendant Susan L. Woodcock as of the dates of the assessments described in Paragraph 40 above. In addition, said liens immediately attached to all after-acquired property or rights to property.

83. Pursuant to 26 U.S.C. §§ 6321 and 6322, federal tax liens for unpaid tax liabilities have arisen against and attached to all property and rights to property of Defendant Debra A. Woodcock as of the dates of the assessments described in Paragraph 467above. In addition, said liens immediately attached to all after-acquired property or rights to property

84. In accordance with 26 U.S.C. § 6323(f), on October 18, 2010, a Notice of Federal Tax Lien was filed with the County Clerk, Clackamas County, Oregon City, OR 97045, against Defendant Debra A. Woodcock for her unpaid income tax liabilities for the taxable years 2000,

2001, and 2003 through 2006.

85. In accordance with 26 U.S.C. § 6323(f), on July 25, 2011, a Notice of Federal Tax Lien was filed with the County Clerk, Clackamas County, Oregon City, OR 97045, against Defendant Susan L. Woodcock for her unpaid income tax liabilities for the taxable years 2001 through 2006.

86. In accordance with 26 U.S.C. § 6323(f), on December 16, 2013, a Notice of Federal Tax Lien was filed with the County Clerk, Clackamas County, Oregon City, OR 97045, against Donald A. Woodcock, Trustee of the Donald A. Woodcock Revocable Trust under Declaration of Revocable Living Trust dated July 9, 1999, as the nominee of Debra A. Woodcock, for Defendant Debra A. Woodcock's unpaid income tax liabilities for the taxable years 2000, 2001, and 2003 through 2006.

87. In accordance with 26 U.S.C. § 6323(f), on December 16, 2013, a Notice of Federal Tax Lien was filed with the County Clerk, Clackamas County, Oregon City, OR 97045, against Donald A. Woodcock, Trustee of the Donald A. Woodcock Revocable Trust under Declaration of Revocable Living Trust dated July 9, 1999, as the nominee of Susan L. Woodcock, for Defendant Susan L. Woodcock's unpaid income tax liabilities for the taxable years 2001 through 2006.

88. In accordance with 26 U.S.C. § 6323(f), on August 18, 2014, a Notice of Federal Tax Lien was filed with the County Clerk, Clackamas County, Oregon City, OR 97045, against Defendant Debra A. Woodcock for her unpaid income tax liabilities for the taxable years 2007 through 2010.

89. In accordance with 26 U.S.C. § 6323(f), on August 18, 2014, a Notice of Federal Tax Lien was filed with the County Clerk, Clackamas County, Oregon City, OR 97045, against

Defendant Susan L. Woodcock for her unpaid income tax liabilities for the taxable years 2007 through 2010.

90. In accordance with 26 U.S.C. § 6323(f), on November 7, 2014, a Notice of Federal Tax Lien was filed with the County Clerk, Clackamas County, Oregon City, OR 97045, against Defendant Debra A. Woodcock for her unpaid income tax liabilities for the taxable years 2011 through 2013.

91. In accordance with 26 U.S.C. § 6323(f), on November 7, 2014, a Notice of Federal Tax Lien was filed with the County Clerk, Clackamas County, Oregon City, OR 97045, against Defendant Susan L. Woodcock for her unpaid income tax liabilities for the taxable years 2011 through 2013.

92. In accordance with 26 U.S.C. § 6323(f), on January 26, 2015, a Notice of Federal Tax Lien was filed with the County Clerk, Clackamas County, Oregon City, OR 97045, against Donald A. Woodcock, Trustee of the Donald A. Woodcock Revocable Trust under Declaration of Revocable Living Trust dated July 9, 1999, as the nominee of Debra A. Woodcock, for Defendant Debra A. Woodcock's unpaid income tax liabilities for the taxable years 2007 through 2013.

93. In accordance with 26 U.S.C. § 6323(f), on January 26, 2015, a Notice of Federal Tax Lien was filed with the County Clerk, Clackamas County, Oregon City, OR 97045, against Donald A. Woodcock, Trustee of the Donald A. Woodcock Revocable Trust under Declaration of Revocable Living Trust dated July 9, 1999, as the nominee of Susan L. Woodcock, for Defendant Susan L. Woodcock's unpaid income tax liabilities for the taxable years 2007 through 2013.

94. In accordance with 26 U.S.C. § 6323(f), on August 24, 2015, a Notice of Federal

Tax Lien was filed with the County Clerk, Clackamas County, Oregon City, OR 97045, against Defendant Debra A. Woodcock for her unpaid income tax liabilities for the taxable year 2014.

95. In accordance with 26 U.S.C. § 6323(f), on August 24, 2015, a Notice of Federal Tax Lien was filed with the County Clerk, Clackamas County, Oregon City, OR 97045, against Defendant Susan L. Woodcock for her unpaid income tax liabilities for the taxable year 2014.

96. The tax liens arising from the assessments described in Paragraphs 40 and 47 above have priority over all interests in the Subject Property acquired after the attachment of the tax liens, subject to the provisions of 26 U.S.C. § 6323(a).

97. The United States seeks to foreclose the federal tax liens described above through sale of the Subject Property.

98. Under 26 U.S.C. § 7403(c) and 28 U.S.C. § 3201, the United States is entitled to enforce its federal tax liens against the Subject Property, which should be sold free and clear of all rights, titles, liens, claims, and interests of the parties to this action, with an appropriate portion of the net proceeds to be distributed to the United States for application toward the unpaid federal tax liabilities of Defendants Susan L. Woodcock and Debra A. Woodcock in accordance with the law.

WHEREFORE, the Plaintiff, the United States, prays as follows:

A. That this Court determine and adjudge that Defendant Susan L. Woodcock is indebted to the United States for the assessments described in Paragraph 40, above, in the amount of \$85,705.06, as of February 12, 2018, less any subsequent payments or credits, plus interest and other statutory additions, as provided by law, and that judgment in that amount be entered against Defendant Susan L. Woodcock and in favor of the United States;

B. That this Court determine and adjudge that Defendant Debra A. Woodcock is indebted to the United States for the assessments described in Paragraph 47, above, in the amount of \$207,318.40, as of February 12, 2018, less any subsequent payments or credits, plus interest and other statutory additions, as provided by law, and that judgment in that amount be entered against Defendant Debra A. Woodcock and in favor of the United States

C. That this Court determine and adjudge that Defendants Susan L. Woodcock and Debra A. Woodcock are the true owners of the Subject Property;

D. That this Court determine and adjudge that the United States has valid federal tax liens against all property and rights to property of Defendants Susan L. Woodcock and Debra A. Woodcock including, but not limited to, their interest in the Subject Property;

E. That the federal tax liens against Defendants Susan L. Woodcock and Debra A. Woodcock encumbering the Subject Property be foreclosed;

F. That the federal tax liens against Donald A. Woodcock, Trustee of the Donald A. Woodcock Revocable Trust under Declaration of Revocable Living Trust dated July 9, 1999, as the nominee of Susan L. Woodcock; and against Donald A. Woodcock, Trustee of the Donald A. Woodcock Revocable Trust under Declaration of Revocable Living Trust dated July 9, 1999, as the nominee of Debra A. Woodcock, encumbering the Subject Property be foreclosed;

G. That this Court determine the merits and priority of any claims or interests of the other named defendants in the Subject Property and their respective priority to a distribution of proceeds from a sale of the Subject Property;

H. That the Subject Property be sold with the proceeds applied to the delinquent federal income tax liabilities of Defendants Susan L. Woodcock and Debra A. Woodcock; and

I. That the United States be granted its costs and fees herein, and such other and



further relief as this Court deems just and proper.

Respectfully submitted on March 23, 2018.

RICHARD E. ZUCKERMAN  
Principal Deputy Assistant Attorney General

/s/ Rika Valdman  
RIKA VALDMAN  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 683  
Washington, D.C. 20044  
202-514-6056 (v)  
202-307-0054 (f)  
Rika.Valdman@usdoj.gov

*Of Counsel:*  
BILLY J. WILLIAMS  
United States Attorney

*Attorneys for the United States of America*

# **EXHIBIT A**

## Exhibit A

## PARCEL I:

A tract of land situated in the Southwest one-quarter of Section 5 and the Northwest one-quarter of Section 8, Township 3 South, Range 1 West of the Willamette Meridian, in the County of Clackamas and State of Oregon, being more particularly described as follows, to wit:

Beginning at a ¾ inch iron pipe in the Easterly right of way of Ladd Hill Road (W.F. Young Road No. 943), which iron pipe bears East 20.00 feet from the Southwest corner of said Section 5, Township 3 South, Range 1 West, of the Willamette Meridian, from said place of beginning; thence East 497.48 feet to a one-half inch iron rod; thence North 0°48' East 525.52 feet to a 5/8 inch iron rod; thence South 89°58'30" East (Deed East) 363.73 feet to a 5/8 inch iron rod; thence South 1°01'30" West 505.41 feet to a one-half inch iron rod; thence West 239.71 feet to a one-half inch iron rod; thence South 0°21' West 221.20 feet to a one-half inch iron rod; thence North 50°25'13" West 283.79 feet to a one-half inch iron rod; thence West 400.00 feet to a one-half inch iron rod in the Easterly right of way line of Ladd Hill Road; thence North 0°21' East along said Easterly line 20.00 feet to the place of beginning.

TOGETHER WITH an easement for road and utility purposes, said Easement being 20.00 feet in width and lying Southerly, adjacent and contiguous to the Northerly line of that certain tract of land conveyed to Robert E. Mercer and Anna Sue Mercer, husband and wife recorded October 03, 1957 in Book 531, Page 450, Deed Records, extending from the Westerly line of the tract above described to the West line of said Section 5. (Centerline of W.F. Young County Road No. 943) as shown and disclosed in Bargain and Sale Deed recorded February 14, 1975 as Fee No. 75 3886.

## PARCEL II:

A tract of land situated in the Southwest one-quarter of Section 5 and the Northwest one-quarter of Section 8, Township 3 South, Range 1 West of the Willamette Meridian, in the County of Clackamas and State of Oregon, being more particularly described as follows, to wit:

Beginning at a ¾ inch iron pipe in the Easterly right of way line of Ladd Hill Road (W.F. Young Road No. 943), which iron pipe bears East 20.00 feet from the Southwest corner of said Section 5, Township 3 South, Range 1 West, of the Willamette Meridian, from said place of beginning; thence South 0°21' West along said Easterly right of way line, 20.00 feet to a one-half inch iron rod and the true place of beginning; thence leaving said right of way line, East 400.00 feet to a one-half inch iron rod; thence South 50°25'13" East 283.79 feet to a one-half inch iron rod; thence North 0°21' East 221.20 feet to a one-half inch iron rod; thence East 239.71 feet to a one-half inch iron rod; thence North 1°01'30" East 505.41 feet to a 5/8 inch iron rod; thence South 89°58'30" East 363.73 feet to a ¾ inch iron rod; thence South 1°13' West 525.30 feet (Deed South 525.36 feet) to a ¾ inch iron rod; thence West 581.31 feet; thence South 0°21' West 258.58 feet to a one-half inch iron rod; thence North 50°25'13" West 343.05 feet to a one-half inch iron rod; thence West 374.03 feet to a one-half inch iron rod in said Easterly right of way line of Ladd Hill Road; thence North 0°21' East along said Easterly right of way line, 20.00 feet to the true place of beginning.

TOGETHER WITH an easement for road and utility purposes, said Easement being 20.00 feet in width and lying Southerly, adjacent and contiguous to the Northerly line of that certain tract of land conveyed to Robert E. Mercer and Anna Sue Mercer, husband and wife recorded October 03, 1957 in Book 531, Page 450, Deed Records, extending from the Westerly line of the tract above described to the West line of said Section 5. (Centerline of W.F. Young County Road No. 943) as shown and disclosed by Bargain and Sale Deed recorded September 09, 1974 as Fee No. 74 25373.

ALSO TOGETHER WITH an easement and the right to use with others for access purposes a 20.00 foot strip of land over and across the following described parcel, being more particularly described as follows, to wit:

Beginning at a  $\frac{3}{4}$  inch iron pipe in the Easterly right of way line of Ladd Hill Road (W.F. Young Road No. 943), which iron pipe bears East 20.00 feet from the Southwest corner of Section 5, Township 3 South, Range 1 West, of the Willamette Meridian, from said place of beginning; thence East 604.51 feet to an angle point; thence North  $55^{\circ}30'21''$  East 313.00 feet to the Westerly line of the above described tract; thence South  $1^{\circ}01'30''$  West along said Westerly line, 24.58 feet; thence South  $55^{\circ}30'21''$  West 304.93 feet to an angle point; thence West 610.85 feet to a one half inch iron rod in said Easterly right of way line of Ladd Hill Road; thence North  $0^{\circ}21'$  East along said right of way line 20.00 feet to the point of beginning.

**CIVIL COVER SHEET**

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. *(SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)*

**I. (a) PLAINTIFFS**

United States of America

**(b)** County of Residence of First Listed Plaintiff \_\_\_\_\_  
(EXCEPT IN U.S. PLAINTIFF CASES)

**(c)** Attorneys (Firm Name, Address, and Telephone Number)  
Rika Valdman, (202) 514-6056  
U.S. Department of Justice, Tax Division  
P.O. Box 683, Ben Franklin Station, Washington, DC 20044

**DEFENDANTS**

Susan L. Woodcock, et al.

County of Residence of First Listed Defendant **Washington**  
(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF  
THE TRACT OF LAND INVOLVED.

Attorneys (If Known)

**II. BASIS OF JURISDICTION** (Place an "X" in One Box Only)

- ☒ 1 U.S. Government Plaintiff
- ☐ 2 U.S. Government Defendant
- ☐ 3 Federal Question  
(U.S. Government Not a Party)
- ☐ 4 Diversity  
(Indicate Citizenship of Parties in Item III)

**III. CITIZENSHIP OF PRINCIPAL PARTIES** (Place an "X" in One Box for Plaintiff and One Box for Defendant)

- |   | PTF                        | DEF                        |   | PTF                        | DEF                        |
|---|----------------------------|----------------------------|---|----------------------------|----------------------------|
| Citizen of This State                   | <input type="checkbox"/> 1 | <input type="checkbox"/> 1 | Incorporated or Principal Place of Business In This State     | <input type="checkbox"/> 4 | <input type="checkbox"/> 4 |
| Citizen of Another State                | <input type="checkbox"/> 2 | <input type="checkbox"/> 2 | Incorporated and Principal Place of Business In Another State | <input type="checkbox"/> 5 | <input type="checkbox"/> 5 |
| Citizen or Subject of a Foreign Country | <input type="checkbox"/> 3 | <input type="checkbox"/> 3 | Foreign Nation  | <input type="checkbox"/> 6 | <input type="checkbox"/> 6 |

**IV. NATURE OF SUIT** (Place an "X" in One Box Only)Click here for: [Nature of Suit Code Descriptions.](#)

CONTRACT	TORTS		FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	<b>PERSONAL INJURY</b> <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury - Medical Malpractice	<b>PERSONAL INJURY</b> <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 367 Health Care/Pharmaceutical Personal Injury Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability <b>PERSONAL PROPERTY</b> <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 690 Other <b>LABOR</b> <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Management Relations <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Employee Retirement Income Security Act <b>IMMIGRATION</b> <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 465 Other Immigration Actions	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 <b>PROPERTY RIGHTS</b> <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 840 Trademark <b>SOCIAL SECURITY</b> <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) <b>FEDERAL TAX SUITS</b> <input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	<input type="checkbox"/> 375 False Claims Act <input type="checkbox"/> 376 Qui Tam (31 USC 3729(a)) <input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 896 Arbitration <input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision <input type="checkbox"/> 950 Constitutionality of State Statutes
<b>REAL PROPERTY</b> <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	<b>CIVIL RIGHTS</b> <input type="checkbox"/> 440 Other Civil Rights <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 445 Amer. w/Disabilities - Employment <input type="checkbox"/> 446 Amer. w/Disabilities - Other <input type="checkbox"/> 448 Education	<b>PRISONER PETITIONS</b> <b>Habeas Corpus:</b> <input type="checkbox"/> 463 Alien Detainee <input type="checkbox"/> 510 Motions to Vacate Sentence <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty <b>Other:</b> <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition <input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement			

**V. ORIGIN** (Place an "X" in One Box Only)

- ☒ 1 Original Proceeding
- ☐ 2 Removed from State Court
- ☐ 3 Remanded from Appellate Court
- ☐ 4 Reinstated or Reopened
- ☐ 5 Transferred from Another District (specify)
- ☐ 6 Multidistrict Litigation - Transfer
- ☐ 8 Multidistrict Litigation - Direct File

**VI. CAUSE OF ACTION**

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):  
26 U.S.C. section 7401, 7403

Brief description of cause:

Reduce to judgment federal tax assessments and foreclose federal tax liens on real property

**VII. REQUESTED IN COMPLAINT:**

☐ CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P.

DEMAND \$  
293,023.00

CHECK YES only if demanded in complaint:  
JURY DEMAND: ☐ Yes ☒ No

**VIII. RELATED CASE(S) IF ANY**

(See instructions):

JUDGE \_\_\_\_\_

DOCKET NUMBER \_\_\_\_\_

DATE

03/23/2018

SIGNATURE OF ATTORNEY OF RECORD

/s/ Rika Valdman

**FOR OFFICE USE ONLY**

RECEIPT # \_\_\_\_\_

AMOUNT \_\_\_\_\_

APPLYING IFP \_\_\_\_\_

JUDGE \_\_\_\_\_

MAG. JUDGE \_\_\_\_\_

AO 440 (Rev. 06/12) Summons in a Civil Action

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UNITED STATES DISTRICT COURT

for the

\_\_\_\_\_ District of \_\_\_\_\_

\_\_\_\_\_  
*Plaintiff(s)*

v.

\_\_\_\_\_  
*Defendant(s)*

)  
)  
)  
)  
)  
)  
)  
)  
)  
)  
)  
)

Civil Action No. \_\_\_\_\_

**SUMMONS IN A CIVIL ACTION**

To: *(Defendant's name and address)*

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

*CLERK OF COURT*

Date: \_\_\_\_\_

\_\_\_\_\_  
*Signature of Clerk or Deputy Clerk*

Civil Action No. \_\_\_\_\_

**PROOF OF SERVICE***(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

This summons for *(name of individual and title, if any)* \_\_\_\_\_  
 was received by me on *(date)* \_\_\_\_\_ .

☐ I personally served the summons on the individual at *(place)* \_\_\_\_\_  
 \_\_\_\_\_ on *(date)* \_\_\_\_\_ ; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* \_\_\_\_\_  
 \_\_\_\_\_ , a person of suitable age and discretion who resides there,  
 on *(date)* \_\_\_\_\_ , and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* \_\_\_\_\_ , who is  
 designated by law to accept service of process on behalf of *(name of organization)* \_\_\_\_\_  
 \_\_\_\_\_ on *(date)* \_\_\_\_\_ ; or

☐ I returned the summons unexecuted because \_\_\_\_\_ ; or

☐ Other *(specify)*: \_\_\_\_\_ .

My fees are \$ \_\_\_\_\_ for travel and \$ \_\_\_\_\_ for services, for a total of \$ \_\_\_\_\_ .

I declare under penalty of perjury that this information is true.

Date: \_\_\_\_\_

\_\_\_\_\_  
*Server's signature*

\_\_\_\_\_  
*Printed name and title*

\_\_\_\_\_  
*Server's address*

Additional information regarding attempted service, etc:

*Signature of Clerk or Deputy Clerk*



Civil Action No. \_\_\_\_\_

**PROOF OF SERVICE***(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

This summons for *(name of individual and title, if any)* \_\_\_\_\_  
 was received by me on *(date)* \_\_\_\_\_ .

☐ I personally served the summons on the individual at *(place)* \_\_\_\_\_  
 \_\_\_\_\_ on *(date)* \_\_\_\_\_ ; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* \_\_\_\_\_  
 \_\_\_\_\_ , a person of suitable age and discretion who resides there,  
 on *(date)* \_\_\_\_\_ , and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* \_\_\_\_\_ , who is  
 designated by law to accept service of process on behalf of *(name of organization)* \_\_\_\_\_  
 \_\_\_\_\_ on *(date)* \_\_\_\_\_ ; or

☐ I returned the summons unexecuted because \_\_\_\_\_ ; or

☐ Other *(specify)*: \_\_\_\_\_ .

My fees are \$ \_\_\_\_\_ for travel and \$ \_\_\_\_\_ for services, for a total of \$ \_\_\_\_\_ .

I declare under penalty of perjury that this information is true.

Date: \_\_\_\_\_

\_\_\_\_\_  
*Server's signature*

\_\_\_\_\_  
*Printed name and title*

\_\_\_\_\_  
*Server's address*

Additional information regarding attempted service, etc:

*Signature of Clerk or Deputy Clerk*

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*Server's signature*

\_\_\_\_\_  
*Printed name and title*

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Additional information regarding attempted service, etc:

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*Printed name and title*

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*Server's address*

Additional information regarding attempted service, etc:

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*Printed name and title*

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\_\_\_\_\_  
*Server's signature*

\_\_\_\_\_  
*Printed name and title*

\_\_\_\_\_  
*Server's address*

Additional information regarding attempted service, etc:

*Signature of Clerk or Deputy Clerk*

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 on *(date)* \_\_\_\_\_ , and mailed a copy to the individual's last known address; or

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Date: \_\_\_\_\_

\_\_\_\_\_  
*Server's signature*

\_\_\_\_\_  
*Printed name and title*

\_\_\_\_\_  
*Server's address*

Additional information regarding attempted service, etc:

*Signature of Clerk or Deputy Clerk*

Civil Action No. \_\_\_\_\_

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Date: \_\_\_\_\_

\_\_\_\_\_  
*Server's signature*

\_\_\_\_\_  
*Printed name and title*

\_\_\_\_\_  
*Server's address*

Additional information regarding attempted service, etc:

AO 440 (Rev. 06/12) Summons in a Civil Action

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UNITED STATES DISTRICT COURT

for the

\_\_\_\_\_ District of \_\_\_\_\_

\_\_\_\_\_  
*Plaintiff(s)*

v.

\_\_\_\_\_  
*Defendant(s)*

)  
)  
)  
)  
)  
)  
)  
)  
)  
)  
)  
)

Civil Action No. \_\_\_\_\_

**SUMMONS IN A CIVIL ACTION**

To: *(Defendant's name and address)*

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

*CLERK OF COURT*

Date: \_\_\_\_\_

\_\_\_\_\_  
*Signature of Clerk or Deputy Clerk*

Civil Action No. \_\_\_\_\_

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Date: \_\_\_\_\_

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*Server's signature*

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*Printed name and title*

\_\_\_\_\_  
*Server's address*

Additional information regarding attempted service, etc: